

Index

ADVISING CHARITIES

- Challenges, **21:2 et seq.**
 - charity as a client, **21:2**
 - conflicts of interest, **21:7**
 - consequences of legal deficiencies, **21:5**
 - difficulties advising a charity, **21:6**
 - difficulties of a charity, **21:4**
 - unrealistic expectations of the lawyer, **21:3**
- Effective communication, **21:13 et seq.**
 - confirming retainer, **21:13**
 - documenting advice, **21:15**
 - educational reports, **21:14**
- Legal risk management checklist for Ontario-based charities, **Appendix A**
- Legal risk management for Ontario-based not-for-profit organizations, **Appendix B**
- Minimizing risk for lawyers, **21:8**
- Revival
 - Ontario
 - Not-for-Profit Corporations Act, **App. 21A**
- Risk management checklist, **21:10 et seq.**
 - sample checklist, **21:10**
 - structure of checklist, **21:12**
 - utilizing a checklist, **21:11**
- Significance, **21:1**
- Strategies to address risk, **21:9**

BUSINESS NAME REGISTRATIONS

- Alberta, **13:8**
 - charitable fund-raising registrations, **13:10**
 - extra-provincial corporation registration, **13:8**
- British Columbia, **13:11**
 - charitable fund-raising registration, **13:13**
 - extra-provincial corporate registration, **13:11**
- Manitoba, **13:14**
 - charitable fund-raising registration, **13:16**

BUSINESS NAME REGISTRATIONS

—Cont'd

- Manitoba, **13:14**—Cont'd
 - extra-provincial corporate registration, **13:14**
- New Brunswick, **13:17**
 - charitable fund-raising registration, **13:19**
 - extra-provincial corporate registration, **13:17**
- Newfoundland and Labrador, **13:20**
 - charitable fund-raising registration, **13:22**
 - extra-provincial corporate registration, **13:20**
- Northwest Territories, **13:13**
 - charitable fund-raising registration, **13:25**
 - extra-provincial corporate registration, **13:23**
- Nova Scotia, **13:26**
 - charitable fund-raising registration, **13:28**
 - extra-provincial corporate registration, **13:26**
- Nunavut, **13:29**
 - charitable fund-raising registration, **13:32**
 - extra-provincial corporate registration, **13:30**
- Ontario, **13:33**
 - charitable fund-raising registration, **13:35**
 - extra-provincial corporate registration, **13:33**
- Prince Edward Island, **13:36**
 - charitable fund-raising registration, **13:38**
 - extra-provincial corporate registration, **13:36**
- Quebec, **13:39**
 - charitable fund-raising registration, **13:41**
 - extra-provincial corporate registration, **13:39**

**BUSINESS NAME REGISTRATIONS
—Cont'd**

- Saskatchewan, **13:42**
 - business corporations, **13:44**
 - charitable fund-raising registration, **13:45**
 - non-profit corporations, **13:43**
- Yukon Territory, **13:47**
 - charitable fund-raising registration, **13:50**
 - extra-territorial corporate registration, **13:47**

CHANGES, FUNDAMENTAL

- Generally, **12:1 et seq.**
- Amalgamation, **12:24 et seq.**
 - Alberta, **12:26**
 - Companies Act, **12:27**
 - Religious Societies' Land Act, **12:28**
 - Societies Act, **12:26**
 - British Columbia, **12:29**
 - federal, **12:25**
 - Manitoba, **12:30**
 - Newfoundland and Labrador, **12:32**
 - Northwest Territories, **12:33**
 - Nova Scotia, **12:34**
 - Nunavut, **12:35**
 - Ontario, **12:36**
 - Not-for-Profit Corporations Act, **12:37**
 - Prince Edward Island, **12:38**
 - Quebec, **12:39**
 - Companies Act, **12:39**
 - Religious Corporations Act, **12:40**
 - Saskatchewan, **12:41**
- Changing the Charter and by-laws, **12:2 et seq.**
 - Alberta, **12:4**
 - Companies Act, **12:5**
 - Religious Societies' Land Act, **12:6**
 - Societies Act, **12:4**
 - British Columbia, **12:7**
 - federal, **12:3**
 - Manitoba, **12:9**
 - New Brunswick, **12:10**
 - Newfoundland and Labrador, **12:11**
 - Northwest Territories, **12:12**
 - Nova Scotia, **12:13**
 - Nunavut, **12:14**

CHANGES, FUNDAMENTAL—Cont'd

- Changing the Charter and by-laws, **12:2 et seq.—Cont'd**
 - Ontario, **12:15**
 - Not-for-Profit Corporations Act, **12:16**
 - Prince Edward Island, **12:17**
 - Quebec, **12:18**
 - Companies Act, **12:18**
 - Religious Corporations Act, **12:19**
 - Saskatchewan, **12:20**
 - Non-profit Corporations Act, **13:3**
- Continuance, **12:44 et seq.**
 - Alberta, **12:45**
 - British Columbia, **12:47**
 - federal, **12:45**
 - Manitoba, **12:48**
 - New Brunswick, **12:49**
 - Newfoundland and Labrador, **12:50**
 - Northwest Territories, **12:51**
 - Nova Scotia, **12:52**
 - Nunavut, **12:53**
 - Ontario, **12:54**
 - Not-for-Profit Corporations Act, **12:55**
 - Prince Edward Island, **12:56**
 - Quebec, **12:57**
 - Companies Act, **12:57**
 - Religious Corporations Act, **12:58**
 - Saskatchewan, **12:59**
- Dissolution, **12:62 et seq.**
 - Alberta, **12:64**
 - Companies Act, **12:65**
 - Religious Societies' Land Act, **12:66**
 - Societies Act, **12:64**
 - British Columbia, **12:67**
 - federal, **12:63**
 - Manitoba, **12:68**
 - New Brunswick, **12:69**
 - Newfoundland and Labrador, **12:70**
 - Northwest Territories, **12:71**
 - Nova Scotia, **12:72**
 - Nunavut, **12:73**
 - Ontario, **12:74**
 - Not-for-Profit Corporations Act, **12:75**
 - Prince Edward Island, **12:76**
 - Quebec, **12:77**
 - Companies Act, **12:77**
 - Religious Corporations Act, **12:78**

CHANGES, FUNDAMENTAL—Cont'd

- Dissolution, **12:62 et seq.**—Cont'd
 - Saskatchewan, **12:79**
- Revival, **12:82 et seq.**
 - Alberta, **12:85**
 - companies act, **12:86**
 - Religious Societies' Land Act, **12:87**
 - Societies Act, **12:85**
 - British Columbia, **12:88**
 - Societies Act, **12:89**
 - Society Act, **12:88**
 - federal, **12:83**
 - Canada Corporations Act, **12:84**
 - Canada Not-for-profit Corporations Act, **12:84**
 - Manitoba, **12:90**
 - New Brunswick, **12:91**
 - Newfoundland and Labrador, **12:92**
 - Northwest Territories, **12:93**
 - Nova Scotia, **12:94**
 - Nunavut, **12:95**
 - Ontario, **12:96**
 - Not-for-Profit Corporations Act, **12:97**
 - Prince Edward Island, **12:98**
 - Quebec, **12:99**
 - Companies Act, **12:99**
 - Religious Corporations Act, **12:100**
 - Saskatchewan, **12:101**

CHANGING FISCAL YEAR END

- Generally, **12:23**

CHARITABLE ORGANIZATIONS

- Generally, **2:1 et seq.**
- Charity, **2:1**
- Extra-provincial charitable fund-raising
 - Alberta, **13:10**
 - Charitable Fund-raising Act, **13:10**
 - Charitable Fund-raising Regulation, **13:10**
 - British Columbia, **13:13**
 - Safe Streets Act, **13:13**
 - general, **13:7**
 - Manitoba, **13:16**
 - The Charities Endorsement Act, **13:16**
 - New Brunswick, **13:19**
 - Newfoundland and Labrador, **13:22**
 - Northwest Territories, **13:25**
 - Nova Scotia, **13:28**

CHARITABLE ORGANIZATIONS

—Cont'd

- Extra-provincial charitable fund-raising
 - Cont'd
 - Nunavut, **13:32**
 - Ontario, **13:35**
 - Charities Accounting Act, **13:35**
 - Prince Edward Island, **13:38**
 - Charities Act, **13:38**
 - Quebec, **13:41**
 - Income Tax Act, **13:41**
 - Taxation Act, **13:41**
 - Saskatchewan, **13:46**
 - The Charitable Fund-raising Businesses Act, **13:46**
 - Yukon, **13:50**
- Registering as a charity, **2:2 et seq.**
 - applying for charitable registration, **2:16**
 - applying for re-registration, **2:24**
 - ceasing to be a registered charity, **2:18**
 - revocation for cause, **2:21**
 - revocation for failure to file T3010, **2:20**
 - revocation tax, **2:22**
 - voluntary revocation, **2:19**
- choice of designation under the Income Tax Act, **2:12**
 - charitable organization, **2:13**
 - private foundations, **2:15**
 - public foundations, **2:14**
- exclusively charitable purposes, **2:11**
- meaning of “charity” at common law, **2:3**
 - advancement of education, **2:7**
 - advancement of religion, **2:8**
 - British law, **2:4**
 - Canadian law, **2:5**
 - other purposes, **2:9**
 - political activities and public policy, **2:10**
 - relief of poverty, **2:6**
- obligations after registration, **2:17**
- public benefit, **2:11**
- social enterprise, **1:2**

CHARITIES OPERATING OUTSIDE OF CANADA

- Generally, **14:1 et seq.**
- Audit preparation, **14:34**

CHARITIES OPERATING OUTSIDE OF CANADA—Cont'd

Foreign activities, **14:3 et seq.**
 anti-bribery, **14:32**
 anti-terrorism, **14:33**
 capacity building, **14:16**
 compliance in foreign jurisdictions, **14:31**
 considerations, **14:29 et seq.**
 by-law considerations, **14:45**
 further trade-mark considerations, **14:46**
 incorporating documents, **14:44**
 where to incorporate, **14:43**
 disbursement quota considerations, **14:30**
 evidencing direction and control, **14:8**
 description of activities, **14:10**
 monitoring and supervision, **14:11**
 ongoing instruction, **14:12**
 periodic transfers, **14:13**
 separate activities and funds, **14:14**
 written agreements, **14:9**
 money laundering issues, **14:33**
 non-qualified donees, **14:15**
 options in working with intermediaries, **14:4**
 consultant, **14:7**
 contractor, **14:7**
 cooperative participant arrangements, **14:6**
 joint venture participant arrangement, **14:5**
 “own activities” test, **14:3**
 qualifying disbursements to grantee organizations
 charitable goods, **14:25**
 due diligence review, **14:23**
 gifts and other resources, **14:21, 14:24**
 interpreting qualifying disbursement guidance pooled grants, **14:26**
 qualifying disbursements to qualified donees
 identifying qualified, **14:18**
 limits on gifting, **14:19**
 local vs foreign-based, **14:20**
 reporting grants, **14:28**
 transferring real property, **14:27**

CHARITIES OPERATING OUTSIDE OF CANADA—Cont'd

International charitable structure, **14:39 et seq.**
 considerations when using, by-law considerations, **14:45**
 incorporating documents, **14:44**
 trademark considerations, **14:46**
 where to incorporate, **14:43**
 international relational models, **14:39 et seq.**
 multiple association model, **14:40**
 separate international organization model, **14:42**
 subsidiary model, **14:41**
 Preliminary issues, **14:2**
 Recordkeeping, **14:34**
 Risk management, **14:35 et seq.**
 due diligence, **14:36**
 handling cash, **14:37**
 insurance, **14:36**
 trade-mark protection, **14:38**

CORPORATE MAINTENANCE

Annual members' meetings, **11:2 et seq.**
 Alberta, **11:4**
 Companies Act, **11:5**
 Religious Societies' Land Act, **11:6**
 Societies Act, **11:4**
 British Columbia, **11:7**
 federal, **11:3**
 Manitoba, **11:8**
 New Brunswick, **11:9**
 Newfoundland and Labrador, **11:10**
 Northwest Territories and Nunavut, **11:11**
 Nova Scotia, **11:12**
 Ontario, **11:13**
 Not-for-Profit Corporations Act, **11:14**
 Prince Edward Island, **11:15**
 Quebec, **11:16**
 Companies Act, **11:16**
 Religious Corporations Act, **11:17**
 Saskatchewan, **11:18**
 Audit requirement, **11:38 et seq.**
 Alberta, **11:40**
 Companies Act, **11:41**
 Religious Societies' Land Act, **11:42**
 Societies Act, **11:40**
 British Columbia, **11:43**

CORPORATE MAINTENANCE

—Cont'd

- Audit requirement, **11:38 et seq.**—Cont'd
 - federal, **11:38 et seq.**
 - Manitoba, **11:44**
 - New Brunswick, **11:45**
 - Newfoundland and Labrador, **11:46**
 - Northwest Territories and Nunavut, **11:47**
 - Nova Scotia, **11:48**
 - Ontario, **11:49**
 - Not-for-Profit Corporations Act, **11:50**
 - Prince Edward Island, **11:51**
 - Quebec, **11:52**
 - Companies Act, **11:52**
 - Religious Corporations Act, **11:53**
 - Saskatchewan, **11:54**
- Directors' meetings, **11:21 et seq.**
 - Alberta, **11:23**
 - British Columbia, **11:24**
 - federal, **11:22**
 - Manitoba, **11:25**
 - New Brunswick, **11:26**
 - Newfoundland and Labrador, **11:27**
 - Northwest Territories and Nunavut, **11:28**
 - Nova Scotia, **11:29**
 - Ontario, **11:30**
 - Not-for-Profit Corporations Act, **11:31**
 - Prince Edward Island, **11:32**
 - Quebec, **11:33**
 - Companies Act, **11:33**
 - Religious Corporations Act, **11:34**
 - Saskatchewan, **11:35**
- Recordkeeping, **11:57 et seq.**
 - Income Tax Act (Canada), **11:58**
- Reporting requirements, **11:59 et seq.**
 - corporate, **11:59 et seq.**
 - Alberta, **11:61**
 - Companies Act, **11:62**
 - Religious Societies' Land Act, **11:63**
 - Societies Act, **11:61**
 - British Columbia, **11:64**
 - federal, **11:60**
 - Manitoba, **11:65**
 - New Brunswick, **11:66**
 - Newfoundland and Labrador, **11:67**

CORPORATE MAINTENANCE

—Cont'd

- Reporting requirements, **11:59 et seq.**
 - Cont'd
 - corporate, **11:59 et seq.**—Cont'd
 - Northwest Territories and Nunavut, **11:68**
 - Nova Scotia, **11:69**
 - Ontario, **11:70**
 - Not-for-Profit Corporations Act, **11:71**
 - Prince Edward Island, **11:72**
 - Quebec, **11:73**
 - Saskatchewan, **11:74**
 - other, **11:77 et seq.**
 - Alberta Charitable Fund-raising Act, **11:82**
 - Anti-Terrorism Act, **11:83**
 - Canada Revenue Agency, **11:78**
 - non-profit organizations, **11:79**
 - registered charities, **11:78**
 - trust reporting, **11:79.50**
 - Ontario Public Guardian and Trustee, **11:81**
 - Proceeds of Crime (Money Laundering) and Terrorist Financing Act, **11:83**
 - Revenu Quebec, **11:80**

CORPORATE RECORDS

- Alberta, **10:5 et seq.**
 - Companies Act, **10:6**
 - Societies Act, **10:8**
- British Columbia, **10:10 et seq.**
 - access to records, **10:10**
 - recordkeeping requirements, **10:11**
- Federal, **10:2 et seq.**
 - Canada Not-for-Profit Corporations Act, **10:1, 10:2**
 - access to records, **10:4**
 - recordkeeping requirements, **10:3**
- Manitoba, **10:13 et seq.**
 - access to records, **10:14**
 - recordkeeping requirements, **10:13**
- New Brunswick, **10:17 et seq.**
 - access to records, **10:18**
 - recordkeeping requirements, **10:17**
- Newfoundland and Labrador, **10:21 et seq.**
 - access to records, **10:22**
 - recordkeeping requirements, **10:21**

CORPORATE RECORDS—Cont'd

- Northwest Territories and Nunavut, **10:25 et seq.**
 - access to records, **10:6**
 - recordkeeping requirements, **10:25**
- Nova Scotia, **10:28 et seq.**
 - access to records, **10:29**
 - recordkeeping requirements, **10:28**
- Ontario, **10:31 et seq.**
 - Ontario Not-for-Profit Corporations Act, **10:31**
 - access to records, **10:33**
 - recordkeeping requirements, **10:32**
- Prince Edward Island, **10:36 et seq.**
 - access to records, **10:37**
 - recordkeeping requirements, **10:36**
- Quebec, **10:39 et seq.**
 - access to records, **10:40**
 - recordkeeping requirements, **10:39**
- Saskatchewan, **10:43 et seq.**
 - access to records, **10:44**
 - recordkeeping requirements, **10:43**
- Yukon Territory, **10:47 et seq.**
 - access to records, **10:48**
 - recordkeeping requirements, **10:47**

DIRECTORS AND OFFICERS

- Generally, **8:1 et seq.**
- Constitution of the board, **8:8 et seq.**
 - applicants and first directors, **8:11**
 - appointment, **8:15**
 - board types, **8:21**
 - committees, **8:22**
 - duties and powers, directors, **8:13.50**
 - election, **8:16**
 - filling vacancies, **8:19**
 - size of the board, **8:13**
 - term of office, **8:15**
- Directors
 - ex-officio, **8:17**
 - meetings of, **8:23**
 - qualifications of, **8:8**
 - corporate legislation, **8:9**
 - Income Tax Act, **8:10**
 - registration of directors, **8:20**
 - removal of, **8:17**
 - remuneration, **8:24**
 - residency of, **8:12**

DIRECTORS AND OFFICERS—Cont'd

- Governance, **8:2**
 - board orientation, education, training, **8:7**
 - compliance, **8:5**
 - management review, **8:6**
 - mission, **8:3**
 - policy, **8:3**
 - risk management, **8:5**
 - strategic planning, **8:3**
 - understanding operations, **8:4**
- Officers, **8:25 et seq.**
 - appointment of, **8:27**
 - chairperson, **8:30**
 - duties and powers, **8:26.50**
 - election and appointment of, **8:27**
 - expiration and termination of, **8:34**
 - offices of, **8:29**
 - president, **8:31**
 - qualifications of, **8:26**
 - remuneration, **8:35**
 - secretary, **8:32**
 - term, of, **8:28**
 - termination of, **8:34**
 - treasurer, **8:33**
 - who are officers?, **8:25**

DIRECTORS' AND OFFICERS' DUTIES AND LIABILITIES

- Generally, **9:1 et seq.**
- Duties, Common Law, **9:10 et seq.**
 - Application of Fiduciary Duties to Officers, **9:11**
 - General Fiduciary Duty, **9:10**
 - Specific Duties, **9:12**
 - Charitable Property, **9:18**
 - Account, **9:23**
 - Act Gratuitously for the Charity, **9:22**
 - Avoid conflicts of interest, **9:21**
 - Carry out the Charitable Purpose, **9:19**
 - Protect and Conserve Trust Property, **9:20**
- Corporation, **9:12**
 - Act in Good Faith, Honestly and Loyal, **9:13**
 - Avoid conflicts of interest, **9:14**
 - Continue, **9:17**
 - Diligence, **9:15**
 - Obedience, **9:16**

DIRECTORS' AND OFFICERS' DUTIES AND LIABILITIES

—Cont'd

- Duties, Common Law, **9:10 et seq.**
 - Cont'd
 - Specific Duties, **9:12**—Cont'd
 - Duties to Donors and the Public, **9:24**
 - Members, **9:25**
- Duties, Statutory, **9:30 et seq.**
 - Avoid Conflict of Interest, **9:58 et seq.**
 - Comply with the Incorporating Statute and Governing Documents, **9:37 et seq.**
 - General Fiduciary Duty, **9:46 et seq., 9:52 et seq.**
 - Duty to manage or supervise the management of the corporation, **9:30 et seq.**
 - Relief from Duties under a Unanimous Member Agreement, **9:43 et seq.**
- Indemnification, **9:113 et seq.**
 - Insurance, directors' and officers', **9:135 et seq.**
 - Mandatory, **9:113 et seq.**
 - permissive, **9:121 et seq.**
 - prohibited, **9:128 et seq.**
- Liabilities, Common Law, **9:26 et seq.**
 - Breach of Corporate Authority, **9:29**
 - Breach of Fiduciary Duty, **9:26**
 - Breach of Trust, **9:27**
 - Misapplication of Special Purpose Charitable Trusts, **9:28**
- Liabilities, Statutory, **9:65 et seq.**
 - Employee Wages, **9:71 et seq.**
 - False or Misleading Statements, **9:94 et seq.**
 - General Offences, **9:88 et seq.**
 - Improper Payments, **9:65 et seq.**
 - Liquidation and Dissolution, **9:82 et seq.**
 - Misuse of Membership Information, **9:101 et seq.**
 - Oppression, **9:76 et seq.**
 - "Reasonable Diligence" Defence, **9:106 et seq.**
- Standard of Care, **9:2 et seq.**
 - Business Judgment Rule
 - generally, **9:9**
 - emergency, due diligence, **9:9.50**
 - Directors, **9:2**

DIRECTORS' AND OFFICERS' DUTIES AND LIABILITIES

—Cont'd

- Standard of Care, **9:2 et seq.**—Cont'd
- Under Legislation, **9:3 et seq.**
 - British Columbia, **9:5**
 - federal, **9:4**
 - Ontario, Not-for-profit Corporations Act, **9:7**
 - Saskatchewan, **9:8**

EXTRA-PROVINCIAL REGISTRATION

- Generally, **12:1**
- Business name registrations, **13:6**
- Charitable fund-raising registrations, **12:1 to 12:58**
- Corporate registrations, **13:2 et seq.**
 - approaches, **13:3**
 - registration process, **13:5**
 - statutory regimes, **13:3**
 - general, **13:2**
- Jurisdictional registration requirements, **13:8 et seq.**
 - Alberta, **13:8 et seq.**
 - charitable fund-raising regulation, **13:10**
 - British Columbia
 - charitable fund-raising regulation, **13:13**
 - Manitoba
 - charitable fund-raising regulation, **13:16**
 - New Brunswick
 - charitable fund-raising regulation, **13:19**
 - Newfoundland and Labrador
 - charitable fund-raising regulation, **13:22**
 - Northwest Territories
 - charitable fund-raising regulation, **13:25**
 - Nova Scotia
 - charitable fund-raising regulation, **13:28**
 - Nunavut
 - charitable fund-raising regulation, **13:32**
 - Ontario
 - charitable fund-raising regulation, **13:35**

EXTRA-PROVINCIAL**REGISTRATION—Cont'd**

Jurisdictional registration requirements,

13:8 et seq.—Cont'd

Prince Edward Island

charitable fund-raising regulation,
13:38

Quebec

charitable fund-raising regulation,
13:41

Saskatchewan

charitable fund-raising regulation,
13:46

Yukon Territory

charitable fund-raising regulation,
13:50**FOREIGN AGENT REGISTRY
(PROPOSED)**Generally, **20:23.05 to 20:23.50****FUNDRAISING ISSUES**Generally, **18:1 et seq.**

Allocating fundraising expenditures,

18:27 et seq.full allocation, **18:28**no allocation of costs, **18:29**pro-rated allocation of costs, **18:30**Canada Revenue Agency, **18:12 et seq.**cause-related marketing, **18:17**donor recognition, **18:19**donor stewardship, **18:15**examples of fundraising, **18:14**guidance on fundraising, **18:12 et seq.**membership programs, **18:16**planning fundraising activities, **18:18**sale of goods or services, **18:14**social marketing ventures, **18:17**Directors' and officers' duties, **18:2 et seq.**see **DIRECTORS' AND OFFICERS'
DUTIES AND LIABILITIES**common law duties, **18:4**ethical standards, **18:3**Donor development programs, **18:43**Donors' rights and remedies, **18:5 et seq.**civil remedies and penalties, **18:8**Competition Act remedies and penalties, **18:10**criminal investigations and convictions,
18:9general nature of liability, **18:6****FUNDRAISING ISSUES—Cont'd**Donors' rights and remedies, **18:5 et seq.**

—Cont'd

inherent ethical rights, **18:7**privacy related issues, **18:11**Evaluation of fundraising, **18:31 et seq.**commission-based remuneration, **18:36**contracted third parties, **18:35**gross revenues, **18:35**high fundraising expense ratio, **18:39**inappropriate purchasing, **18:34**inappropriate staffing practices, **18:34**misrepresentations in solicitations or
disclosure, **18:37**poorly documented initiatives or
arrangements, **18:38**resources, **18:32**unidentifiable use for proceeds, **18:33**Factors influencing CRA, **18:40 et seq.**causes with limited appeal, **18:42**donor development programs, **18:43**gaming activities, **18:44**small charities, **18:41**Federal legislation, **18:54.50**Managing fundraising, best practices for,
18:45 et seq.adequate evaluation, **18:47**appropriate staffing processes, **18:48**disclosure, **18:52**hiring contracted fundraisers, **18:49**managing risks, **18:49**ongoing management, **18:50**prudent planning, **18:46**recordkeeping, **18:51**reserve fund policy, **18:53**Pledged funds, issues involving, **18:65**Provincial legislation, **18:55 et seq.**Alberta, **18:56**British Columbia, **18:57**Manitoba, **18:58**Ontario, **18:59**Prince Edward Island, **18:60**Quebec, **18:61**Saskatchewan, **18:62**Charitable Fundraising Businesses
Act, **18:62**Informal Public Appeals Act, **18:63**Small charities, **18:41**Social media fundraising, **18:66 et seq.**Canada's Anti-Spam Legislation, **18:69**

INDEX

FUNDRAISING ISSUES—Cont'd

- Social media fundraising, **18:66 et seq.**
 - Cont'd
 - contracts of adhesion, **18:67**
 - CRA compliance, **18:72**
 - crypto-currencies and distributed ledger technology, **18:74**
 - data sharing issues, **18:68**
 - FINTRAC compliance, **18:72.50**
 - FINTRAC crowdfunding, **18:72.50**
 - intellectual property issues, **18:70**
 - privacy issues, **18:68**
 - social media, **18:75**
 - terms of use, **18:67**
 - third-party fundraising campaigns, **18:71**
- Third party fundraisers, legal issues involving, **18:64**
- Unacceptable fundraising, **18:20 et seq.**
 - contrary to public policy, **18:23**
 - deceptive, **18:24**
 - gifts of insurance, **18:26**
 - illegal, **18:23**
 - incidental private benefit, more than, **18:22**
 - purpose of the charity, **18:21**
 - unrelated business, **18:25**

INCORPORATION

- Generally, **3:1 et seq.**
- Articles of incorporation, **3:3 et seq.**
 - corporate name, **3:4**
 - general requirements, **3:4**
 - descriptiveness, **3:6**
 - distinctiveness, **3:5**
 - federal statutory requirements, **3:8**
 - legal element, **3:7**
 - name searches, **3:9**
 - other names, **3:10**
 - trade-names, **3:10**
 - dissolution, distribution of assets on, **3:16**
 - filing, fees and timing, **3:18**
 - incorporators, **3:12**
 - membership classes, **3:15**
 - number of directors, **3:12**
 - other provisions, **3:17**
 - overview, **3:3**
 - registered office, **3:11**
 - restrictions, **3:14**
 - statement of purpose, **3:13**

INCORPORATION—Cont'd

- Articles of incorporation, **3:3 et seq.**
 - Cont'd
 - voting rights, **3:15**
 - By-laws, **3:19 et seq.**
 - approval of by-laws, **3:24**
 - articles, **3:20**
 - detailed by-laws, **3:23**
 - directors, **3:26**
 - mandatory provisions, **3:21**
 - members, **3:25**
 - other provisions, **3:22**
 - regulations, **3:20**
 - simple by-laws, **3:23**
 - specific requirements, **3:27**
 - Extra-provincial corporate registrations, **13:2**
 - Alberta, **13:8**
 - British Columbia, **13:11**
 - Societies Act, **13:11**
 - Society Act, **13:11**
 - Manitoba, **13:14**
 - New Brunswick, **13:17**
 - Newfoundland and Labrador, **13:20**
 - Corporations Act, **13:20**
 - Northwest Territories, **13:23**
 - Nova Scotia, **13:26**
 - Corporations Registration Act, **13:26**
 - Nunavut, **13:30**
 - Ontario, **13:33**
 - Corporations Information Act, **13:33**
 - Extra-Provincial Corporations Act, **13:33**
 - Prince Edward Island, **13:36**
 - Extra-Provincial Corporations Registration Act, **13:36**
 - process, **13:5**
 - Quebec, **13:39**
 - An Act respecting the legal publicity of enterprises, **13:39**
 - requirement to register, **13:4**
 - Saskatchewan, **13:42**
 - Non-profit Corporations Act, **13:42**
 - statutory, **13:3**
 - Yukon, **13:47**
 - Societies Act, **13:47**
- Federal non-share corporations, **3:1 et seq.**
 - Issues, **1:7**
 - Jurisdiction, **1:5**

INCORPORATION—Cont'd

- Name, choice of, **1:6**
- Overview, **3:1**
- Process of incorporation, **3:2**
- Revival (transition) under CNCA from CCA, **3:28 et seq.**
 - drafting new by-laws, **3:30**
 - filing application, **3:31**
 - obtaining membership approval, **3:31**
 - overview, **3:28**
 - records updates, **3:35**
 - corporate records and procedures, **3:39**
 - CRA, **3:36**
 - filings, **3:37**
 - revival of dissolved corporations, **3:29**
 - steps for revival (transition), **3:32**
 - governance structure, **3:33**
 - key features, **3:34**

INCORPORATION OF PROVINCIAL NON-SHARE CORPORATIONS

- Generally, **4:1 et seq.**
- Corporate names, **4:2 et seq.**
 - designating number names, **4:7**
 - legal element, **4:5**
- Ontario, **4:3**
 - Not-for-Profit Corporations Act, **4:4**
 - use of particular words, restrictions on, **4:6**
- Overview, **4:1**
- Provincial and territorial incorporation, **4:8 et seq.**
 - Alberta, **4:9**
 - Companies Act, **4:12**
 - law reform, **4:10**
 - Religious Societies Land Act, **4:13**
 - Societies Act, **4:11**
 - British Columbia, **4:14**
 - Societies Act, **4:14**
 - transition, **4:15**
 - Manitoba, **4:16**
 - The Corporations Act, **4:16**
 - The Religious Societies' Lands Act, **4:17**
 - New Brunswick, **4:18**
 - Newfoundland and Labrador, **4:19**
 - Northwest Territories and Nunavut, **4:20**
 - Nova Scotia, **4:21**

INCORPORATION OF PROVINCIAL NON-SHARE CORPORATIONS—Cont'd

- Provincial and territorial incorporation, **4:8 et seq.—Cont'd**
 - Ontario, **4:22**
 - Not-for-Profit Corporations Act, **4:23**
 - Transition from OCA to ONCA, **4:27**
 - Prince Edward Island, **4:29**
 - Quebec, **4:30**
 - Saskatchewan, **4:32**
 - Yukon Territory, **4:33**
 - Societies Act (R.S.Y. 2002, c. 206), **4:32**
 - Societies Act (S.Y. 2018, c. 15), **4:35**
 - Transition from Old Societies Act to New Societies Act, **4:36**

INCORPORATION OF RELIGIOUS ORGANIZATIONS

- Conclusion, **5:51**
- Incorporation process, **5:21 et seq.**
 - jurisdiction, choice of, **5:21 et seq.**
 - nuts and bolts of, **5:24 et seq.**
 - post-incorporation matters, **5:50**
- Introduction, **5:1**
- Should religious organization incorporate, **5:2 et seq.**
 - legal structure, historical summary, **5:2 et seq.**
 - organization of autonomous religious organizations
 - by incorporation, **5:10 et seq.**
 - under ROLA, **5:4 et seq.**
 - pros and cons, **5:17 et seq.**
 - when incorporation appropriate, **5:20**

INTELLECTUAL PROPERTY ISSUES

- Generally, **15:1 et seq.**
- Licensing of trade-marks, **15:22 et seq.**
 - general licensing considerations, **15:25**
 - assignment, **15:30**
 - confidentiality, **15:34**
 - controlling “use,” **15:28**
 - effect of terminated agreement, **15:37**
 - liability, **15:33**
 - licensee’s standing, **15:31**
 - licensee’s undertaking, **15:27**
 - prescribed boundaries, **15:32**
 - quality control, **15:29**

INTELLECTUAL PROPERTY ISSUES

—Cont'd

- Licensing of trade-marks, **15:22 et seq.**
 - Cont'd
 - general licensing considerations, **15:25**
 - Cont'd
 - royalties, **15:35**
 - scope, **15:26**
 - sub-license, **15:30**
 - termination of agreement, **15:36**
 - requirements, **15:23**
 - use and enforcements, **15:24**
- Protection of corporate copyright, **15:41 et seq.**
 - Copyright Modernization Act, **15:44**
 - how to protect copyright, **15:43**
 - which copyrights to protect, **15:42**
- Protection of corporate domain names, **15:38 et seq.**
 - how to protect domain names, **15:40**
 - which domain names to protect, **15:39**
- Protection of corporate trade-marks, **15:2 et seq.**
 - enforcing trade-marks, **15:8**
 - short-form trademarks, **15:10**
 - trade-mark changes (Bill C-86), **15:11**
 - unregistered trade-marks, **15:12**
 - filing for registration, **15:6**
 - identifying trade-marks, **15:3**
 - proper usage tips, **15:13**
 - avoid generic use, **15:17**
 - consistent use, **15:18**
 - continued use, **15:14**
 - licensing, **15:15**
 - loss of distinctiveness, **15:20**
 - marking requirements, **15:16**
 - other goods/services, **15:19**
 - protection in foreign countries, **15:7**
 - registering trade-marks, **15:4**
 - trade-mark searches, **15:5**
- Quebec language requirements, **15:21**

MEMBERSHIP

- Generally, **7:1 et seq.**
- Admission of members, **7:2**
 - admission process, **7:5**
 - conditions of admission, **7:3**
 - eligibility, **7:2**
 - membership dues and term, **7:4**

MEMBERSHIP—Cont'd

- Liability of members, **7:49 et seq.**
 - governing legislation, **7:49**
 - Income Tax Act, **7:50**
- Rights of members, **7:16 et seq.**
 - corporate remedies, **7:24 et seq.**
 - compliance order, **7:27**
 - court ordered liquidation and dis-solutions, **7:28**
 - derivative action, **7:26**
 - dispute resolution, **7:29**
 - oppression remedy, **7:25**
 - restraining order, **7:27**
 - meetings, **7:18 et seq.**
 - annual and special meetings, **7:19**
 - general issues, **7:18**
 - means of absentee voting, **7:22**
 - means of holding members' meeting, **7:21**
 - proposals, **7:23**
 - requisition of members' meetings, **7:20**
 - right to vote, **7:17**
 - approval level, **7:17.10**
 - by-laws, vote to approve, **7:17.30**
 - elect directors, vote to, **7:17.50**
 - membership delegate voting, **7:17.70**
 - number of votes, **7:17.10**
- Termination, **7:32 et seq.**
 - rules of natural justice and jurisdiction of judicial review, **7:35**
 - suspension, **7:48**
 - voluntary withdrawal, **7:33**
 - when courts intervene for procedural fairness, **7:36**
 - appeal rights, **7:42**
 - by-laws and membership rules, **7:44**
 - notice, **7:37**
 - remedies, **7:46**
 - right to a hearing, **7:38**
 - right to counsel, **7:39**
 - statutory discipline provisions, **7:47**
 - statutory rules, **7:43**
 - type of organization, **7:45**
 - unbiased tribunal, **7:41**
 - written reasons for decision, **7:40**
- Transferability, **7:30 et seq.**
 - when transferability is desirable, **7:31**
- Types of membership, **7:6 et seq.**
 - mass membership, **7:7**

MEMBERSHIP—Cont'd

- Types of membership, **7:6 et seq.**
 - Cont'd
 - membership classes, **7:9 et seq.**
 - conversion of memberships, **7:15**
 - corporate and non-individual members, **7:11**
 - ex-officio members, **7:14**
 - founding members, **7:13**
 - honorary members, **7:12**
 - open membership, **7:10**
 - restricted membership, **7:8**

MONEY LAUNDERING AND ANTI-TERRORISM

- Generally, **20:1**
- AML/ATF regime, Canada, **20:7 et seq.**
- Criminal Code
 - generally, **20:8**
 - definitions
 - “counselling the commission of a terrorism offence,” **20:11**
 - “facilitating terrorist activity,” **20:11**
 - “terrorist activity,” **20:9**
 - “terrorist group,” **20:10**
 - financing terrorism, **20:12**
 - listed entities, **20:13**
 - penalties, **20:14**
- disclosure and use of information
 - Privacy Act and Access to Information Act, **20:20**
 - Proceeds of Crime Act, **20:21**
- introduction, **20:7**
- Proceeds of Crime (Money Laundering) and Terrorist Financing Act
 - generally, **20:15**
 - crowdfunding, **20:19.50**
 - Emergency Economic Measures order, **20:20.50**
 - politically exposed persons, **20:18**
 - reporting persons and entities, **20:16**
 - reporting suspicious transactions, **20:17**
 - virtual currencies, **20:19**
- Context, **20:2 et seq.**
 - generally, **20:2**
 - Financial Action Task Force (FATF) recommendations, **20:4**
 - international legislation, **20:3**

MONEY LAUNDERING AND ANTI-TERRORISM—Cont'd

- Context, **20:2 et seq.**—Cont'd
 - United Nations Act, regulations under, **20:5.50 et seq.**
 - United Nations commitments, **20:5**
 - USA, impact of developments in, **20:6**
- De-registration of charities for terrorist financing
 - Charities Registration (Security Information) Act, **20:22**
 - Income Tax Act (Canada), **20:23**
 - process, **20:22**
- Due diligence
 - documentation, **20:37**
 - global standards
 - Canada Revenue Agency, **20:25**
 - Financial Action Task Force (FATF) best practices, **20:26**
 - U.S. Department of the Treasury, **20:27**
- in-house
 - board level, **20:29**
 - checklist, **20:31**
 - education, **20:28**
 - staff and volunteers, **20:30**
 - umbrella associations, **20:32**
- need for due diligence, **20:24**
- third parties
 - affiliated charities, **20:33**
 - agents, **20:34**
 - donors, **20:35**
 - publications, websites, and public statements, **20:36**
- Registry (proposed), foreign influence transparency, **20:23.05 to 20:23.50**

NOT-FOR-PROFIT ORGANIZATIONS

- Generally, **2:1 et seq.**
- Extra-provincial not-for-profit corporation registration, **13:2**
- Non-profit organizations, **2:25 et seq.**
 - ceasing to be a non-profit organization, **2:33**
 - definition under the Income Tax Act, **2:26**
 - filing requirements, **2:32**
 - income tax liability, **2:31**
 - no income to members, **2:30**
 - not a charity, **2:27**
 - operated for non-profit purposes, **2:29**

NOT-FOR-PROFIT ORGANIZATIONS

—Cont'd

- Non-profit organizations, **2:25 et seq.**
 - Cont'd
 - organized for non-profit purposes, **2:28**
- Special types, **6:1**
 - co-operative corporations, **6:6**
 - share capital social clubs, **6:7**
 - special act corporations, **6:2 et seq.**
 - application of general corporate legislation, **6:4**
 - powers, **6:3**

PRELIMINARY CONSIDERATIONS

- Generally, **1:1 et seq.**
- By-laws, **1:9 et seq.**
 - approaches, **1:18 et seq.**
 - comprehensive, **1:20**
 - minimalist, **1:19**
 - drafting, **1:10 et seq.**
 - board meetings, **1:15**
 - definitions, **1:11**
 - directors, **1:14**
 - members, **1:12**
 - members meetings, **1:13**
 - officers, **1:16**
 - other matters, **1:17**
- Importance, **1:9**
 - parliamentary rules of order, **1:21**
 - purpose, **1:9**
- Incorporation, **1:4 et seq.**
 - issues, **1:7**
 - jurisdiction, **1:5**
 - name, choice of corporate, **1:6**
 - overview, **1:1 et seq., 1:22 et seq.**
 - adoption of by-laws, **1:24**
 - corporate initial organization, **1:24**
 - extra-provincial and territorial registrations, **1:27**
 - organizational meetings, other resolutions at, **1:25**
 - transfer of members and assets, **1:26**
 - winding up of unincorporated associations, **1:26**
 - post-incorporation matters, **1:23 et seq.**
- Legal structure, **1:3**
- Not-for-profit organizations, general, **1:1**
- Purposes/objects, **1:8**
- Social enterprise, **1:2**

PRIVACY LAW

- Generally, **17:1 et seq.**
 - Access to Information Act, regulations, **20:20, 20:26**
 - Application
 - anti-spam legislation
 - consent provisions, **17:15**
 - CRTC investigations, **17:16**
 - overview, **17:14**
 - national do not call list, **17:19**
 - athletic activities, **17:11**
 - fundraising, **17:12**
 - Personal Information Protection and Electronic Documents Act, **17:2**
 - charities, **17:3**
 - consent, **17:5**
 - digital Charter, **17:9**
 - mandatory breach reporting and notification requirements, **17:4**
 - overview, **17:2**
 - privacy complaints, **17:7**
 - Transfers of Data for Processing and Outsourcing, **17:8**
 - provincial legislation, **17:6**
 - Common law torts concerning privacy, **17:20 et seq.**
 - internet harassment, **17:24**
 - intrusion upon exclusion, **17:21**
 - public disclosure of private facts, **17:22**
 - publicity placing a person in a false light, **17:23**
 - reasonable expectation of privacy, **17:25**
 - Developing privacy policy
 - Digital Charter Implementation Act, **17:38**
 - electronic privacy policies, **17:32**
 - EU General Data Protection Regulation, **17:37**
 - third party contracts, **17:34**
 - transfers to other jurisdictions, **17:35**
 - transparency, **17:33**
 - U.S. Patriot Act, **17:36**
 - Privacy Act, regulations, **20:20, 20:26**
 - Social media and privacy, **17:26 et seq.**
- ## PROVINCIAL INVESTMENT POWER
- Generally, **16:1 et seq.**
 - Application
 - Alberta, **16:2 et seq.**
 - delegation, **16:4**

PROVINCIAL INVESTMENT POWER**—Cont'd**

Application—Cont'd

Alberta, **16:2 et seq.**—Cont'dstandard of care, **16:3**British Columbia, **16:5 et seq.**delegation, **16:7**standard of care, **16:6**Manitoba, **16:8 et seq.**delegation, **16:10**standard of care, **16:9**New Brunswick, **16:11 et seq.**delegation, **16:13**standard of care, **16:12**Newfoundland and Labrador, **16:14 et seq.**delegation, **16:16**standard of care, **16:15**

Northwest Territories and Nunavut,

16:17 et seq.delegation, **16:19**standard of care, **16:18**Nova Scotia, **16:20 et seq.**delegation, **16:22**standard of care, **16:21**Ontario, **16:23 et seq.**changes to investment options from
The Good Government Act,
16:28delegation, **16:27**investment advice, **16:25**restricted funds, comingling, **16:26**social investments under the Charities
Accounting Act, **16:29**standard of care, **16:24**Prince Edward Island, **16:33 et seq.**delegation, **16:35**standard of care, **16:34**Quebec, **16:36 et seq.**delegation, **16:38**standard of care, **16:37**Saskatchewan, **16:39 et seq.**delegation, **16:41**standard of care, **16:40**Yukon Territory, **16:42 et seq.**delegation, **16:44**standard of care, **16:43**Investment policy development, **16:46 et seq.**benefits, **16:47****PROVINCIAL INVESTMENT POWER****—Cont'd**Investment policy development, **16:46 et seq.**—Cont'dwhat to include, **16:48**

Registry, Foreign Influence Transparency

(proposed) application, **20:23.25**charities and not-for-profits, **20:23.30**contravention off FITAA, **20:23.45**definitions, **20:23.15**information, provision of, **20:23.10,**
20:23.35judicial review, **20:23.50**purpose, **20:23.20**registry, **20:23.40****RESTRICTED CHARITABLE****PURPOSE TRUSTS**Generally, **19:1 et seq.**Attributes, **19:2**

Drafting, provisions to consider when,

19:18 et seq.administration fee, **19:26**anti-terrorism, **19:31**assets forming the trust, **19:22**created by board, **19:33**description of restricted purpose, **19:21**disbursing trust funds, **19:24**donor-advised provision, **19:25**endowment funds, **19:19**independent professional advice, **19:32**investing trust monies, **19:27**money-laundering, **19:31**naming rights, **19:23**refusal or return of gift, **19:30**thresholds, **19:20**transfer of trust property, **19:29**variation of trust, **19:28**Management considerations, **19:34 et seq.**banking considerations, **19:36**initial review of trust document, **19:35**investing trust monies, **19:37**

tax reporting considerations,

19:37.50Restricted charitable gift, **19:3 et seq.,**
19:5Charitable Purposes Preservation Act,
19:16Charities Accounting Act, **19:15**conditional gifts, **19:13**determinable gifts, **19:14**

INDEX

RESTRICTED CHARITABLE

PURPOSE TRUSTS—Cont'd

- Restricted charitable gift, **19:3 et seq.**,
19:5—Cont'd
 - discreet purpose charitable property,
19:16
 - donor-advised funds, **19:12**
 - gifts subjects to donor directions
generally, **19:15**
 - statutory trusts vs charitable purpose
trusts, **19:15.50**
 - precatory trusts, **19:12**
 - special purpose charitable trust, **19:7**
 - endowments, **19:8**
 - implied special purpose charitable
trust funds, **19:11**
 - long-term gifts, **19:8**
 - restricted charitable trust property,
19:10
 - restricted-use gifts, **19:9**

RESTRICTED CHARITABLE

PURPOSE TRUSTS—Cont'd

- Unrestricted charitable gift, **19:3 et seq.**,
19:4
- Varied terms, **19:17**

SPECIAL SITUATIONS

- Generally, **6:1 et seq.**
- Cooperative corporations, **6:6**
 - overview, general, **6:6**
 - recent developments, **6:7**
- Share capital social clubs, **6:8**
- Special act corporations, **6:2 et seq.**
 - application of general corporate legisla-
tion, **6:4**
 - corporations sole, **6:5**
 - powers, **6:3**